

The New York Times story showed the divergent backgrounds of these seven sailors. They are all Americans, but one has roots in Okinawa, another's roots were in the Philippines, another Vietnam, another Guatemala, then there was an Ohioan and a Virginian and a sailor named Martin from Maryland.

They are representative of our United States Navy, from different backgrounds, given an opportunity to serve our country, some because they are helping their families, some to gain citizenship, but all to serve our Nation, and all seven of these gentlemen lost their lives.

I had the honor of going on a naval sub about 10 days ago, the *Providence*, and I saw the camaraderie on that ship. There were no Caucasian sailors or African-American sailors or Asian-American or Latin-American; there weren't gay or straight sailors. They were United States sailors, United States Navy personnel. And they come together in a camaraderie to serve our country and to serve each other as shipmates in a way that is gratifying to witness and is special for our Nation.

Now, I want to mention who these sailors were, because they need to be memorialized here. Xavier Martin was from Maryland; Shingo Douglass was from Okinawa and San Diego, California; Dakota Rigsby, Palmyra, Virginia; Carlos Sibayan from Chula Vista, California, but the Philippines was the spot of origin, and his grandfather, who is a Filipino, also served in our United States Navy; Ngoc Truong Huynh, Vietnam, Oakville, Connecticut; Noe Hernandez was from Texas by way of Guatemala; and finally, Gary Rehm, Jr., from Ohio.

The Daily Beast told me something about Gary Rehm, Jr., that I wouldn't have garnered from The New York Times story that was so wonderful as it described the backgrounds and really the rainbow that these seven men made of America.

Gary Rehm was due to finish his service in 3 months, and he considered everybody on that ship, all the sailors, his kids. He had no children of his own, but the sailors were his kids. He rescued up to 20 sailors to see to it after the crash that they survived and then went to try to rescue six others, and it is at that point that Gary Rehm lost his life. He lost his life serving his shipmates, as he called them, his kids, his fellow sailors.

They were shipmates and sailors and United States naval personnel. They weren't Filipinos or Vietnamese or any other description. Gary Rehm, Jr., was a hero trying to save others. The other six were heroes, too, serving our country, and they lost their lives.

It was a great experience to be on the *Providence*, and it is a great honor to represent Millington Naval Air Base, which serves our country for personnel and recruitment purposes.

I am honored to be in this Congress, but more honored to represent people

in the United States Naval Academy. I thank those seven for their valiant efforts and for giving their lives in service to their country.

#### RECESS

The SPEAKER pro tempore. Pursuant to clause 12(a) of rule I, the Chair declares the House in recess until 2 p.m. today.

Accordingly (at 12 o'clock and 9 minutes p.m.), the House stood in recess.

□ 1400

#### AFTER RECESS

The recess having expired, the House was called to order by the Speaker pro tempore (Mr. MITCHELL) at 2 p.m.

#### PRAYER

The Chaplain, the Reverend Patrick J. Conroy, offered the following prayer:

God, Father of us all, we give You thanks for giving us another day.

Please send Your spirit upon this assembly, that the men and women who serve the United States in contentious times such as these might better work together for the benefit of our Nation. This is not easy, so bless them with Your wisdom and give them the patience and understanding to rise to the demands of their calling.

So also we ask Your blessing upon our world, where so many live and unfortunately die in nations and regions cursed by violence and division. Lord, have mercy.

Lord, be with us this day and all days, and may all that is done be for Your greater honor and glory.

Amen.

#### THE JOURNAL

The SPEAKER pro tempore. The Chair has examined the Journal of the last day's proceedings and announces to the House his approval thereof.

Pursuant to clause 1, rule I, the Journal stands approved.

#### PLEDGE OF ALLEGIANCE

The SPEAKER pro tempore. Will the gentleman from Illinois (Mr. SCHNEIDER) come forward and lead the House in the Pledge of Allegiance.

Mr. SCHNEIDER led the Pledge of Allegiance as follows:

I pledge allegiance to the Flag of the United States of America, and to the Republic for which it stands, one nation under God, indivisible, with liberty and justice for all.

#### WORLD REFUGEE DAY

(Mr. SCHNEIDER asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. SCHNEIDER. Mr. Speaker, I rise today on World Refugee Day to share

the remarkable story of one of my younger constituents, 8-year-old Raul Ortiz.

Raul was born amidst the gang-driven violence in Honduras. When he was 5, Raul was kidnapped and held for ransom by a crime cartel. Following his release, he and his mother later fled to the safety and the security offered by the United States.

Raul and his mom rightly worried for their security if they were forced to return to Honduras, and are seeking asylum in our country.

Raul is visiting Washington today to share a letter he wrote to President Trump to remember and protect refugee children like himself.

Writing of what the United States means to him, Raul writes: "Here we are safe, and we have hope to see another tomorrow."

Mr. Speaker, we are a country that was founded and built by immigrants and refugees, many fleeing oppression and violence.

Raul's story is our story. We cannot allow the door of opportunity and safety to close on the next generation of Americans like Raul seeking refuge here.

#### COMMUNICATION FROM THE CLERK OF THE HOUSE

The SPEAKER pro tempore laid before the House the following communication from the Clerk of the House of Representatives:

OFFICE OF THE CLERK,  
HOUSE OF REPRESENTATIVES,  
Washington, DC, June 19, 2017.

Hon. PAUL D. RYAN,  
*The Speaker, House of Representatives,*  
Washington, DC.

DEAR MR. SPEAKER: Pursuant to the permission granted in Clause 2(h) of Rule II of the Rules of the U.S. House of Representatives, the Clerk received the following message from the Secretary of the Senate on June 19, 2017, at 1:49 p.m.:

That the Senate passed S. 782.

With best wishes, I am,

Sincerely,

KAREN L. HAAS.

#### RECESS

The SPEAKER pro tempore. Pursuant to clause 12(a) of rule I, the Chair declares the House in recess until approximately 3 p.m. today.

Accordingly (at 2 o'clock and 3 minutes p.m.), the House stood in recess.

□ 1506

#### AFTER RECESS

The recess having expired, the House was called to order by the Speaker pro tempore (Ms. CHENEY) at 3 o'clock and 6 minutes p.m.

#### ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

The SPEAKER pro tempore. Pursuant to clause 8 of rule XX, the Chair

will postpone further proceedings today on motions to suspend the rules on which a recorded vote or the yeas and nays are ordered, or on which the vote incurs objection under clause 6 of rule XX.

The House will resume proceedings on postponed questions at a later time.

# MOBILE WORKFORCE STATE INCOME TAX SIMPLIFICATION ACT OF 2017

Mr. GOODLATTE. Madam Speaker, I move to suspend the rules and pass the bill (H.R. 1393) to limit the authority of States to tax certain income of employees for employment duties performed in other States.

The Clerk read the title of the bill.

The text of the bill is as follows:

H.R. 1393

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

## SECTION 1. SHORT TITLE.

This Act may be cited as the “Mobile Workforce State Income Tax Simplification Act of 2017”.

## SEC. 2. LIMITATIONS ON STATE WITHHOLDING AND TAXATION OF EMPLOYEE INCOME.

(a) IN GENERAL.—No part of the wages or other remuneration earned by an employee who performs employment duties in more than one State shall be subject to income tax in any State other than—

(1) the State of the employee’s residence; and

(2) the State within which the employee is present and performing employment duties for more than 30 days during the calendar year in which the wages or other remuneration is earned.

(b) WAGES OR OTHER REMUNERATION.—Wages or other remuneration earned in any calendar year shall not be subject to State income tax withholding and reporting requirements unless the employee is subject to income tax in such State under subsection (a). Income tax withholding and reporting requirements under subsection (a)(2) shall apply to wages or other remuneration earned as of the commencement date of employment duties in the State during the calendar year.

(c) OPERATING RULES.—For purposes of determining penalties related to an employer’s State income tax withholding and reporting requirements—

(1) an employer may rely on an employee’s annual determination of the time expected to be spent by such employee in the States in which the employee will perform duties absent—

(A) the employer’s actual knowledge of fraud by the employee in making the determination; or

(B) collusion between the employer and the employee to evade tax;

(2) except as provided in paragraph (3), if records are maintained by an employer in the regular course of business that record the location of an employee, such records shall not preclude an employer’s ability to rely on an employee’s determination under paragraph (1); and

(3) notwithstanding paragraph (2), if an employer, at its sole discretion, maintains a time and attendance system that tracks where the employee performs duties on a daily basis, data from the time and attendance system shall be used instead of the employee’s determination under paragraph (1).

(d) DEFINITIONS AND SPECIAL RULES.—For purposes of this Act:

(1) DAY.—

(A) Except as provided in subparagraph (B), an employee is considered present and performing employment duties within a State for a day if the employee performs more of the employee’s employment duties within such State than in any other State during a day.

(B) If an employee performs employment duties in a resident State and in only one nonresident State during one day, such employee shall be considered to have performed more of the employee’s employment duties in the nonresident State than in the resident State for such day.

(C) For purposes of this paragraph, the portion of the day during which the employee is in transit shall not be considered in determining the location of an employee’s performance of employment duties.

(2) EMPLOYEE.—The term “employee” has the same meaning given to it by the State in which the employment duties are performed, except that the term “employee” shall not include a professional athlete, professional entertainer, qualified production employee, or certain public figures.

(3) PROFESSIONAL ATHLETE.—The term “professional athlete” means a person who performs services in a professional athletic event, provided that the wages or other remuneration are paid to such person for performing services in his or her capacity as a professional athlete.

(4) PROFESSIONAL ENTERTAINER.—The term “professional entertainer” means a person of prominence who performs services in the professional performing arts for wages or other remuneration on a per-event basis, provided that the wages or other remuneration are paid to such person for performing services in his or her capacity as a professional entertainer.

(5) QUALIFIED PRODUCTION EMPLOYEE.—The term “qualified production employee” means a person who performs production services of any nature directly in connection with a State qualified, certified or approved film, television or other commercial video production for wages or other remuneration, provided that the wages or other remuneration paid to such person are qualified production costs or expenditures under such State’s qualified, certified or approved film incentive program, and that such wages or other remuneration must be subject to withholding under such film incentive program as a condition to treating such wages or other remuneration as a qualified production cost or expenditure.

(6) CERTAIN PUBLIC FIGURES.—The term “certain public figures” means persons of prominence who perform services for wages or other remuneration on a per-event basis, provided that the wages or other remuneration are paid to such person for services provided at a discrete event, in the nature of a speech, public appearance, or similar event.

(7) EMPLOYER.—The term “employer” has the meaning given such term in section 3401(d) of the Internal Revenue Code of 1986 (26 U.S.C. 3401(d)), unless such term is defined by the State in which the employee’s employment duties are performed, in which case the State’s definition shall prevail.

(8) STATE.—The term “State” means any of the several States.

(9) TIME AND ATTENDANCE SYSTEM.—The term “time and attendance system” means a system in which—

(A) the employee is required on a contemporaneous basis to record his work location for every day worked outside of the State in which the employee’s employment duties are primarily performed; and

(B) the system is designed to allow the employer to allocate the employee’s wages for income tax purposes among all States in which the employee performs employment duties for such employer.

(10) WAGES OR OTHER REMUNERATION.—The term “wages or other remuneration” may be limited by the State in which the employment duties are performed.

## SEC. 3. EFFECTIVE DATE; APPLICABILITY.

(a) EFFECTIVE DATE.—This Act shall take effect on January 1 of the second calendar year that begins after the date of the enactment of this Act.

(b) APPLICABILITY.—This Act shall not apply to any tax obligation that accrues before the effective date of this Act.

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from Virginia (Mr. GOODLATTE) and the gentleman from New York (Mr. NADLER) each will control 20 minutes.

The Chair recognizes the gentleman from Virginia.

## GENERAL LEAVE

Mr. GOODLATTE. Madam Speaker, I ask unanimous consent that all Members may have 5 legislative days within which to revise and extend their remarks and include extraneous materials on H.R. 1393, currently under consideration.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Virginia?

There was no objection.

Mr. GOODLATTE. Madam Speaker, I yield myself such time as I may consume.

Madam Speaker, the Mobile Workforce State Income Tax Simplification Act provides a clear, uniform framework for when States may tax nonresident employees who travel to the taxing State to perform work. In particular, this bill prevents States from imposing income tax compliance burdens on nonresidents who work in a foreign State for 30 days or fewer in a year.

The State tax laws that determine when a nonresident must pay a foreign State’s income tax and when employers must withhold this tax are numerous and varied. Some States tax income earned within their borders by nonresidents even if the employee only works in the State for just 1 day.

These complicated rules impact everyone who travels for work and many industries. As just one example, the Judiciary Committee heard testimony in 2015 that the patchwork of State laws resulted in a manufacturing company issuing 50 W-2s to a single employee for a single year. The company executive also noted, regarding the compliance burden, that “many of our affected employees make less than \$50,000 per year and have limited resources to seek professional advice.”

States generally allow a credit for income taxes paid to another State; however, it is not always dollar for dollar when local taxes are factored in. Credits also do not relieve workers of substantial paperwork burdens.

There are substantial burdens on employers as well. The committee heard